

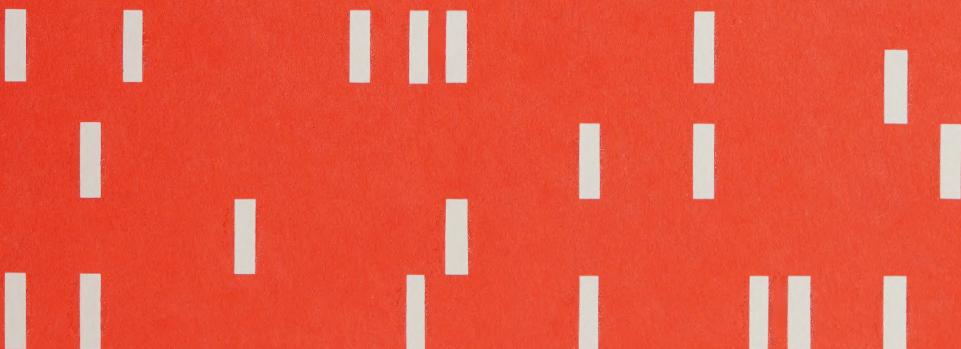
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DOING BUSINESS IN CANADA



THE CANADIAN ENVIRONMENT



DEPARTMENT OF INDUSTRY, TRADE AND COMMERCE
OTTAWA, CANADA

FOREWORD

While this booklet may be considered as a very brief introduction to the subject of carrying on business in Canada, it also represents the first chapter in a series of publications under the general heading of "Doing Business in Canada", prepared by the Department of Industry, Trade and Commerce, Ottawa, Canada.

The topics covered in this and other chapters in the series are intended mainly as outlines of basic government legislation and regulations affecting the conduct of business in Canada. In order to maintain the accuracy and currency of the series as a whole, each chapter is presented separately under the following titles:

Doing Business in Canada —

Forms of Business Organization

Canadian Customs Duties

Taxation — Income, Business, Property

Taxation — Sales, Excise, Commodity

Labour Legislation

Construction and Equipment Standards

Federal Incentives to Industry

Patents, Copyrights and Trade Marks

Tariff Preferences for Canadian Goods Abroad

Also Available:

Financing Canadian Industries

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Date of Revision — September, 1969.

CARRYING ON BUSINESS

It may generally be stated that there is no basic law in Canada expressly forbidding foreign businessmen from establishing and operating commercial ventures, nor are there decree laws of a fundamental nature restricting the activities of foreign corporations or principals. A non-resident is free to invest in any line of legal endeavour with the exception of coasting, commercial flying, certain types of commercial fishing, radio broadcasting, and certain types of professional activity.

Regulations affecting business and industry are exercised without reference to nationality. Non-resident direct investments are not subject to special treatment nor are expansions of existing, foreign-owned firms subject to control. Where specific lines of business endeavour are regulated, both foreign-owned and domestic business enterprises are equally affected.

Foreign companies carrying on business in Canada are not required to be organized under Canadian law, to maintain their principal place of business in Canada or to have Canadian citizens connected with their operations. While not required to employ Canadian personnel, foreign firms have found the employment of Canadians has provided a knowledge of the Canadian market not otherwise readily obtainable.

A foreign company is required to register or take out a licence in the province in which it "carries on business" and, usually, to record

a power of attorney, empowering a resident of such province to carry out contracts and accept service of process in all suits and proceedings by or against the firm within the province. In addition, foreign companies operating in Canada are required to abide by legislation and regulations of general application, or of particular application to the type of business endeavour in which they are engaged. Regulations respecting import documentation, accounting records, business licenses, etc., affect branch, subsidiary, and domestic concerns in exactly the same manner.

Incorporation in Canada can be undertaken under federal or provincial legislation. If a subsidiary is incorporated federally, "head office" must be located some place in Canada, and, if incorporated provincially, "head office" must normally be located in the province of incorporation.

While there is no specific provision in Canadian law requiring foreign principals to arrange Canadian participation, a taxation incentive measure is available to manufacturing and processing enterprises having a degree of Canadian ownership. This measure is not regulatory in nature and in no way constitutes a control over foreign participation in the Canadian market. Since it is basically an "incentive", an outline of this measure is contained in the "Federal Incentives to Industry" chapter from this series.

LICENSING AND FOREIGN INVESTMENTS

Foreign capital participation has always been recognized as a beneficial factor in Canada's economic growth and industrial expansion, and the participation of foreign capital in the Canadian market through licensing arrangements between foreign and Canadian manufacturers is especially welcomed.

The federal government, in co-operation with the ten provincial governments of Canada, encourages contacts between foreign businessmen and Canadian manufacturers in order to determine if the facilities of one can be profitably used by the other. Many foreign firms are not in a position to establish their own production facilities abroad for a variety of reasons. In such circumstances it is ad-

vantageous to employ existing Canadian production and distribution facilities to ensure optimum share of this growing market. This can be achieved through a licensing agreement between two interested firms, whereby the Canadian manufacturer usually receives an exclusive licence for Canada along with technical assistance and patent protection. In some cases, the foreign firm may prefer to have its products manufactured in Canada through a manufacturing arrangement with a Canadian firm, and organize the distribution and sales in Canada through its own or separate facilities. In both cases mutual gains can result with a minimum of capital investment on the part of the foreign manufacturer.

Foreign manufacturers interested in having their products manufactured in Canada under licence or other arrangement should submit their proposals to the nearest Canadian Government Trade Commissioner office or to the Industrial and Trade Enquiries Division, Department of Industry, Trade and Commerce, Ottawa. Details should be provided as to the nature of the product in question, its commercial acceptability and financial arrangement desired. The federal Department of Industry, Trade and Commerce, will contact Canadian manufacturers directly or provide nation-wide publicity in its New Products Bulletin. In these arrangements, patent protection in Canada is particularly important. Without a patent, Canadian manufacturers are not likely to be interested in the offer since they have no protection against others who may manufacture the article, either by

copying it directly or by resorting to foreign patent literature for information needed to produce it in this country.

Canada welcomes the participation of foreign manufacturers in its market through licensing or contract arrangements with existing Canadian firms or through the establishment of new manufacturing facilities. The treatment afforded foreign direct investments in this country supports this fact. There are no restrictions on the movement of funds into or out of the country. Banks, corporations and individuals are free to deal in or hold foreign funds or to arrange payments in any currency they choose. An investor is free to liquidate his Canadian investment at any time and transfer the proceeds from Canada in whatever currency desired. During the life of the investment, profits, dividends and royalties may be remitted at will.

INCIDENCE OF TAXATION

The application of Canadian income tax to non-residents depends on whether or not they are considered as "carrying on business" in Canada. The definition of "carrying on business" in this country, as applied to non-resident individuals or corporations, is contained in section 139 (7) of the Income Tax Act, and accordingly profits derived from such "business" are liable to Canadian income tax. The application of Canadian income tax to non-residents is also covered in the tax agreements between Canada and several countries. Canada has concluded comprehensive income tax agreements with the following countries: Australia, Britain, Denmark, the Federal Republic of Germany, Finland, France, Ireland, Japan, Netherlands, New Zealand, Norway, Sweden, the Republic of South Africa, Trinidad and Tobago and the United States of America. Principals of these countries are not normally subject to Canadian income tax, providing they do not have a "permanent establishment" or operate through a Canadian subsidiary.

Whether a business in Canada is in the form of an incorporated (under Canadian law) subsidiary of a foreign parent or whether it is a branch (not separately incorporated in Canada) of a foreign company, it becomes

liable to registration or licensing requirements in the same manner as a domestic company, which in fact it is, and pays income tax at normal corporate rates plus withholding tax on dividends remitted to its parent.

Doing business through manufacturers' agents, distributors, or others who purchase out-right and sell in their own names would not involve liability to Canadian income tax for a foreign principal. Similarly, such operation would not require a foreign company to register under provincial law. In most cases, non-resident salesmen are not required to register under provincial law. Nevertheless, if these salesmen are principals of countries not having a tax agreement with Canada, that portion of their income earned in Canada would be subject to Canadian income tax. On the other hand, sales by foreign principals to Canadian customers made solely through correspondence is not considered to be "carrying on business" in Canada and, therefore, not subject to income tax.

Further details pertaining to taxation in Canada are contained in the chapters "Taxation — Income, Business, Property" and "Taxation — Sales, Excise, Commodity" from this series.

INCIDENCE OF CUSTOMS DUTIES

In the process of establishing a new industry or expanding existing facilities, it is often necessary to import production machinery, materials and other articles. Such importations are subject to the regular provisions of Canadian customs legislation. No duty concessions or relief by way of drawback or refund is extended strictly on the basis that a firm is becoming established or expanding its operation in this country. However, certain tariff items permit entry of articles such as machinery and production components at preferred rates of duty, or subject to drawback of duty, when imported for specific purposes.

In addition to rates of duties applicable to imported articles, the appraised value against which duty is levied is also of primary importance. Imported materials and components for manufacturing purposes in Canada are appraised at values reflecting comparable open market values in the country of export. While no appreciable saving on valuation exists when articles are imported for mere assembly in Canada, the saving may be substantial when a reasonable Canadian material content is incorporated into the product completed in Canada.

With regard to importations of used machinery and equipment, these are subject to the same duty treatment as if imported in new condition, except that the duty is normally applied on a lower value than would be the case for new machinery. Production equipment of a personal nature imported by immigrants upon their arrival here can be permitted duty free entry.

Samples are subject to ordinary duty and taxes unless accompanying a non-resident salesman when imported on a temporary basis for use in taking orders and not for resale. The importer or salesman is required to deposit an amount equal to the duty and taxes ordinarily payable upon exportation of the samples under Customs supervision within six months of importation. Samples imported for performance demonstrations must be re-exported within sixty days. Samples with commercial value that are mailed to Canada are dutiable at the same rates as commercial shipments.

Additional information on this subject is contained in the "Canadian Customs Duties" chapter from this series.

FINANCING

Financing facilities in Canada have been developed to keep pace with the maturing industrial complex of the economy. The scope of activities of Canadian financial institutions is both varied and flexible, whether in the field of working capital financing or long-term investments.

The ten chartered commercial banks in Canada are primarily in the field of short and medium-term financing for industrial and commercial purposes. Normally, bank loans are granted for working capital requirements. The role of the commercial bank is complemented by a growing number of other institutions in the financial field. Loan, insurance, trust and mortgage companies, including private institutions specially created to participate in the development of industry, are increasingly active in meeting the need for long-term loans and equity participation in new and existing industrial and commercial ventures.

While the Federal Government is not normally engaged in rendering financial assistance to new or existing industry, it is prepared to assist through the medium of loan capital where required financing is not available from other sources on reasonable terms and conditions. The Industrial Development Bank, an agency of the Federal Government, can provide financial assistance for the expansion and modernization of Canadian businesses. I.D.B. financing usually takes the form of a term loan for purposes of acquiring land and buildings or machinery and equipment. The Head Office of the Industrial Development Bank is located at 901 Victoria Square, Montreal, Quebec. Regional Offices of the Bank are maintained throughout Canada.

Most of the provincial governments in Canada have also established agencies to assist in the financing of industrial and commercial projects which are deemed beneficial to their respective economies. Financial assistance, in

various forms, can be extended through these agencies for purposes of expanding existing facilities or for the establishment of a new operation.

A more comprehensive outline of finan-

cial facilities provided by government and private sources is contained in the publication "Financing Canadian Industries" available from the Department of Industry, Trade and Commerce, Ottawa.

IMMIGRATION

Under Canada's immigration laws, immigrants are accepted from all parts of the world, without regard to their race, religion or nationality. In particular, Canada welcomes permanent settlers who have the necessary know-how and capital to establish themselves in business or agriculture, provided they can meet the normal Canadian immigration requirements respecting good health, good character, etc. Information respecting the formal procedures to follow and any examinations required in individual cases should be obtained, before making final arrangements for the journey to Canada, from the nearest Canadian Immigration Office at the address shown in Appendix "A". Any person in doubt as to the office nearest his place of residence may address his enquiry to the Canadian Immigration Division, Department of Manpower and Immigration, Ottawa, Canada, for redirection.

Canada also welcomes bona fide businessmen seeking to enter the country on a temporary basis to contact or transact business with Canadian businessmen. While formalities are kept to the barest possible minimum, visas may be required and, as above, enquiries should be made well in advance of the pro-

posed visit.

There are special procedures to be followed in connection with the entry of 'non-immigrant' workers, either as individuals or in groups. Companies proposing to operate in Canada for only a short period of time, or to engage in one project only, usually find it desirable to bring their crews or at least their key personnel with them. The entry of these 'non-immigrant' workers is subject to prior approval in all instances. In the case of both individuals and groups, an application should be submitted to the Chief, Admissions Section, Home Services Branch, Canada Immigration Division, Department of Manpower and Immigration, Ottawa, Canada, prior to movement. The application for entry should be accompanied by information concerning the nature of the project, number of personnel that will enter, their length of service with the company, duties to be performed, anticipated date and point of entry into Canada, and length of stay involved. It is particularly important to give full details regarding individuals who are not citizens of their country of residence and to present evidence of re-admissibility into that country.

ASSISTANCE AVAILABLE TO INDUSTRY

The importance of industrialization to Canada's overall economic growth is well recognized by the three levels of government — federal, provincial and municipal. To promote new and continued industrialization of various sections of Canada these three levels of government provide special agencies to assist

and advise the businessman. Banks, power companies, railways and other private organizations are also very active in the field of industrial development, and constitute an effective organizational network devoted to the problems of the industrialist.

FEDERAL ASSISTANCE

To assist the businessman who is seriously interested in producing in Canada, the federal government provides many useful services through its various departments and agencies.

The Department of Industry, Trade and Commerce constitutes the focal point of federal government assistance to manufacturing and processing enterprises through its own

facilities and through its contacts with all other federal and provincial departments and agencies.

Of the many facilities provided by the Department of Industry, Trade and Commerce, in co-operation with its trade representatives abroad, the following are possibly the most important:

- Information on establishing a plant or locating sources of supply.
- Statistical and market data on Canadian production, imports and exports.
- Special import studies of individual products normally grouped under general classifications.
- Introductions to Canadian firms looking for new products to manufacture under licence, contract, or other arrangement.
- Advice and guidance on laws, regu-

lations and other matters pertaining to the establishment and conduct of business in Canada.

- Publication of foreign licensing offers.
- Introductions to associations, government agencies, provincial governments and municipal industrial commissioners.
- Location of sources of specialized and technical data.

Briefly, the Department of Industry, Trade and Commerce is prepared to provide essential data, information, advice and introductions which would otherwise necessitate a multiplicity of sources. The Trade Commissioner in your area and the Department of Industry, Trade and Commerce, Ottawa, welcome your enquiries. Addresses of Canadian trade offices abroad are listed in Appendix "B".

PROVINCIAL ASSISTANCE

All ten provincial governments of Canada play a vitally important role in the encouragement of industrial development in this country. Since each province can concentrate its activities on a particular geographic area, it can provide detailed data and guidance which might otherwise not be available to the interested businessman.

To carry out its specialized work, each province has established its own department or agency. These offices can provide you with information and advice concerning your particular problem or proposal. For example, detailed reports can be prepared on such subjects as sources of raw materials, power and fuel costs, labour availability, hours of work and wage rates, water and sewer facilities, transportation services and potential markets for your product. Tours of selected locations, available plant sites and existing plants for sale or lease can be arranged.

To assist domestic firms interested in

licensing opportunities from abroad and to provide guidance to foreign businessmen interested in producing or investing in Canada, the provinces have established offices or arranged for representation in several of the larger cities in both the United States and Europe.

To supplement the service and planning aspects of their work, several of the provinces have established agencies, or have enacted legislation, under which financial assistance, in various forms, can be extended for purposes of expanding existing facilities and establishing new operations.

The provincial governments, keenly aware of their facilities and resources, would be pleased to introduce you to their market and its respective advantages, and to provide you with any assistance you may need in developing your plans for producing in Canada. The address of each provincial department concerned with industrial development is listed in Appendix "C".

MUNICIPAL ASSISTANCE

In most cases, choice of a location involves choosing a municipality. Most municipalities in Canada are actively engaged in attracting new industries to their areas and in assisting established firms with their expansion plans.

Many towns and cities have appointed special representatives or officials to look after matters of industrial development including industrial planning and active promotion of the facilities they can offer. Most centres and

municipalities have detailed surveys of their industrial facilities, such as power supply, water supply, sewers, roads, industrial sites, available plant space, etc.

Certain municipalities, either on their own or through private civic groups, can provide assistance such as erecting buildings for lease or arranging that such premises be built on demand.

In view of the great number of municipalities and towns in Canada with equally excellent facilities, and in view of the close connection with their respective provincial governments, it is advisable for the businessman to consult with provincial agencies in the field of industrial development in order to determine the centres most suitable for his needs.

OTHER SOURCES OF ASSISTANCE

Any outline of assistance to industry would be incomplete without the mention of non-governmental sources of guidance and information. These agencies are numerous and varied; therefore, it is impossible to give details of each in a publication of this sort.

The range of public and private bodies actively promoting industrial expansion in Canada includes the chartered banks, power companies, railway companies, industry associations, private research organizations, and

business consultants. By virtue of their specialized interest in the establishment and expansion of secondary industry, these organizations complement the efforts of the federal and provincial governments. Many have permanent representatives in the major manufacturing areas abroad.

Addresses of chartered banks are listed in Appendix "D", and railways in Appendix "E".

SUPPLEMENTARY INFORMATION

Many of the topics referred to in this publication, such as taxation, customs duties and financing are outlined in greater detail in separate chapters available from the Department

of Industry, Trade and Commerce, Ottawa, or through the Canadian trade representative in your area.

APPENDIX "A"

CANADIAN IMMIGRATION OFFICES OVERSEAS

Country, Title and Address**ARGENTINA**

Attaché, Manpower and Immigration
 Canadian Embassy
 Suipacha 1111
 Casilla de Correo 1598
 Buenos Aires

AUSTRALIA

Attaché, Manpower and Immigration
 Canadian High Commission
 Penfold House, 4th Floor
 88 Pitt Street
 Sydney 2000, N.S.W.

AUSTRIA

Attaché, Manpower and Immigration
 Canadian Embassy
 Dr. Karl Luegerring 10
 A-1010 Vienna

BELGIUM

Attaché, Manpower and Immigration
 Canadian Embassy
 26, rue de la Loi
 1040 Brussels

BRITAIN

Attaché, Manpower and Immigration
 Canadian High Commission
 38 Grosvenor Street
 London WIX OAA, England
 Officer-in-Charge, Manpower and
 Immigration
 Canadian High Commission
 Gateway House, 3rd Floor (South)
 Piccadilly South
 Manchester 1, M1, 2GJ, England
 Officer-in-Charge, Manpower and
 Immigration
 Canadian High Commission
 150 New Street
 Birmingham B2 4PR, England
 Officer-in-Charge, Manpower and
 Immigration
 Canadian High Commission
 Fleming House
 134 Renfrew Street
 Glasgow G3 6SY, Scotland

Country, Title and Address

Officer-in-Charge, Manpower and
 Immigration
 Canadian High Commission
 22 North Street
 Belfast BT1 1LA, Northern Ireland

DENMARK

Attaché, Manpower and Immigration
 Canadian Embassy
 Osterbrogade 43
 2100 Copenhagen O

EGYPT, ARAB REPUBLIC OF

Attaché, Manpower and Immigration
 Canadian Embassy
 6 Sharia Mahomed Fahmi el Sayed
 Garden City, Cairo

FRANCE

Vice-Consul, Manpower and Immigration
 Canadian Consulate General
 15, Allée de Chartres
 33080 Bordeaux, CEDEX

Vice-Consul, Manpower and Immigration
 Canadian Consulate General
 24, avenue du Prado
 13006 Marseilles

Attaché, Manpower and Immigration
 Canadian Embassy
 4, rue Ventadour
 75042 Paris CEDEX 01

GERMANY

Attaché, Manpower and Immigration
 Canadian Embassy
 Hohenzollernring 60-62
 P.O. Box 270 423
 5 Cologne 1

Vice-Consul, Manpower and Immigration
 Canadian Consulate General
 Schillerstrasse 47-49
 2 Hamburg 50

Consul, Manpower and Immigration
 Canadian Consulate
 Koenigstrasse 20
 7000 Stuttgart 1

APPENDIX "A"—Continued**Country, Title and Address****GREECE**

Attaché, Manpower and Immigration
 Canadian Embassy
 4 Ioannou Ghennadiou Street
 Athens 140

HONG KONG

Attaché, Manpower and Immigration
 Commission for Canada
 Asian House, 14th Floor
 1 Hennessy Road
 P.O. Box 20264
 Victoria

HUNGARY

Attaché, Manpower and Immigration
 Canadian Consulate
 V. Harmincad utca 6
 Budapest V

INDIA

Attaché, Manpower and Immigration
 Canadian High Commission
 Shanti Path, Chanakyapuri
 P.O. Box 5209
 New Delhi 21

IRELAND

Attaché, Manpower and Immigration
 Canadian Embassy
 Central Hotel Chambers
 7-9 Dame Court
 Dublin 2

ISRAEL

Attaché, Manpower and Immigration
 Canadian Embassy
 218 Hayarkon Street
 Tel Aviv

ITALY

Consul, Manpower and Immigration
 Canadian Consulate General
 Via Vittor Pisani 19
 20124 Milan
 Attaché, Manpower and Immigration
 Canadian Embassy
 Via Zara 30
 00198 Rome

JAMAICA

Attaché, Manpower and Immigration
 Canadian High Commission

Country, Title and Address

Imperial Life Building, 3rd Floor
 60 Knutsford Boulevard
 P.O. Box 343
 Kingston 5

JAPAN

Attaché, Manpower and Immigration
 Canadian Embassy
 5-25 Akasaka 8-Chome
 Minato-ku
 Tokyo 107

LEBANON

Attaché, Manpower and Immigration
 Canadian Embassy
 Hamra Street, Sabbag Centre
 P.O. Box 6864
 Beirut

NETHERLANDS

Attaché, Manpower and Immigration
 Canadian Embassy
 Groot Hertogenlaan 8, 7th Floor
 The Hague

PAKISTAN

Attaché, Manpower and Immigration
 Canadian Embassy
 Hotel Shahrazed
 Islamabad

PHILIPPINES

Attaché, Manpower and Immigration
 Canadian Consulate General
 PAL Bldg., Ayala Avenue
 P.O. Box 901
 Makati, Rizal

PORTUGAL

Attaché, Manpower and Immigration
 Canadian Embassy
 Praca Marques de Pombal 14
 5th Floor
 Lisbon

SPAIN

Attaché, Manpower and Immigration
 Canadian Embassy
 Edificio Goya — Apartado 207
 Nunez de Balboa 35
 Madrid

APPENDIX "A"—Continued**Country, Title and Address****SWEDEN**

Attaché, Manpower and Immigration
Canadian Embassy
Narvavagen 7 11
11460 Stockholm

SWITZERLAND

Attaché, Manpower and Immigration
Canadian Embassy
Helvetia-Vie
Belpstrasse 11
3007 Berne

TRINIDAD AND TOBAGO

Attaché, Manpower and Immigration
Canadian High Commission
Furness Bldg., 3rd Floor
Independence Square, P.O. Box 563
Port of Spain

UNITED STATES

Consul, Manpower and Immigration

Country, Title and Address

Canadian Consulate General
680 Fifth Avenue
New York, NY 10019

Vice-Consul, Manpower and Immigration
Canadian Consulate General
310 South Michigan Avenue
Suite 2000
Chicago, IL 60604

Consul, Manpower and Immigration
Canadian Consulate General
1 Maritime Plaza, 11th Floor
Golden Gateway Center
San Francisco, CA 94111

YUGOSLAVIA

Attaché, Manpower and Immigration
Canadian Embassy
Proleterskij Brigada 58
Belgrade

APPENDIX "B"**CANADIAN FOREIGN TRADE SERVICE ABROAD****Country, Title and Address****ALGERIA**

Commercial Secretary
 Canadian Embassy
 Boîte Postale 225
 Grande Poste
 Algiers

ARAB REPUBLIC OF EGYPT

Commercial Secretary
 Canadian Embassy
 Kasr el Doubara Post Office
 6 Mohamed Fahmy El Sayed Street
 Garden City
 Cairo

ARGENTINA

Commercial Counsellor
 Canadian Embassy
 Casilla de Correo 3898
 Suipacha 1111
 Buenos Aires

AUSTRALIA

Commercial Counsellor for Canada
 P.O. Box 3952, G.P.O.
 A.M.P. Building, 21st Floor
 Circular Quay
 Sydney
 Commercial Counsellor for Canada
 Princes Gate East Tower, 17th Floor
 151 Flinders Street
 Melbourne 3000
 Commercial Counsellor
 Canadian High Commission
 Commonwealth Avenue
 Yarralumla 2600
 Canberra ACT

AUSTRIA

Commercial Counsellor
 Commercial Division
 Canadian Embassy
 Dr. Karl Luegerring 10
 1010 Vienna

BELGIUM

Commercial Counsellor
 Canadian Embassy
 rue de la Science, 35
 B-1040 Brussels

Country, Title and Address**BRAZIL**

Commercial Secretary
 Canadian Embassy
 Caixa Postal 07-0961
 SDS-Edificio Venacio IV cobertura
 70000 Brasilia DF

Consul and Trade Commissioner
 Canadian Consulate
 Caixa Postal 2164-ZC-00
 Edificio Metropol
 Avenida Presidente Wilson 165
 Rio de Janeiro

Consul and Trade Commissioner
 Canadian Consulate
 Caixa Postal 6034
 Edificio Scarpa
 Avenida Paulista, 1795, 9 andar
 Sao Paulo

BRITAIN

Minister (Commercial)
 Canadian High Commission
 One Grosvenor Square
 London, WIX OAB, England
 Canadian Government
 Trade Commissioner
 Ashley House
 181 West George Street
 Glasgow G2 2HS, Scotland

CEYLON (see Sri Lanka)**CHILE**

Commercial Secretary
 Canadian Embassy
 Ahumada 11, 10th floor (street address)
 Casilla 771 (mailing address)
 Santiago

CHINA, PEOPLE'S REPUBLIC OF

Commercial Counsellor
 Canadian Embassy
 16 San Li Tun
 Peking

COLOMBIA

Commercial Counsellor
 Canadian Embassy
 Apartado Aereo 53531/2
 Calle 58 No. 10-42
 Bogota

APPENDIX "B"—Continued

| Country, Title and Address | Country, Title and Address |
|---|--|
| CONGO (see Zaire, Republic of) | Canadian Consulate General Immermannstr. 3 4 Duesseldorf |
| COSTA RICA Commercial Secretary Canadian Embassy Apartado Postal 10303 5th Floor, Edificio Amalia Avenida 1 y Calle 7 San Jose | Consul General Canadian Consulate General Esplanade 41-47 2000 Hamburg 36 |
| CUBA Commercial Division Canadian Embassy Gaveta 6125 Calle 30 No. 518 esquina 7 ^a Avenida Miramar Havana Send all mail to this address: Commercial Division P.O. Box 499 (HVA) Ottawa, Ont. K1N 8T7 | GREECE Commercial Secretary Canadian Embassy 4 Ioannou Ghennadiou Street Athens 140 |
| CZECHOSLOVAKIA Commercial Secretary Canadian Embassy Chancery, Mickiewiczova 6 Prague 6 | GUATEMALA Commercial Secretary Canadian Embassy Apartado 400 Edificio Etisa, Plazuela Espana 7a Avenida 12-19, Zone 9 Guatemala City |
| DENMARK Commercial Counsellor Canadian Embassy Prinsesse Maries Allé 2 Copenhagen V | HONG KONG Canadian Government Trade Commissioner Commission for Canada 14/15 Floors, Asian House 1 Hennessy Road P.O. Box 20264 Hong Kong |
| EUROPEAN COMMUNITIES Mission of Canada to the European Communities rue de la Science, 35 B-1040 Brussels, Belgium | INDIA Counsellor (Development and Commercial) Canadian High Commission P.O. Box 5208 Shanti Path Chanakyapuri New Delhi 21 |
| FRANCE Minister-Counsellor (Commercial) Canadian Embassy 35 Avenue Montaigne Paris 8 ^e | INDONESIA Commercial Secretay Canadian Embassy Djalan Budi Kemuliaan No. 6 Djakarta |
| GERMANY Minister-Counsellor (Commercial) Canadian Embassy Freidrich-Wilhelmstrasse 18 53, Bonn Consul General and Senior Trade Commissioner | IRAN Commercial Secretary Canadian Embassy P.O. Box 1610 Bezrouke Building |

APPENDIX "B"—Continued

| Country, Title and Address | Country, Title and Address |
|--|---|
| Corner of Takht Jamshid Avenue and Forsat Street Tehran | P.O. Box 43778 Industrial Promotion Services Building Kimathi Street Nairobi |
| IRELAND Commercial Secretary for Canada 66 Upper O'Connell Street Dublin | LEBANON Commercial Counsellor Canadian Embassy Boîte Postale 2300 Sabbag Centre, 3rd floor Hamra Street Beirut |
| ISRAEL Commercial Secretary Canadian Embassy 84 Hahashmonaim Street Tel Aviv | MALAYSIA Commercial Secretary Canadian High Commission P.O. Box 990 A.I.A. Building, Ampang Road Kuala Lumpur |
| ITALY Minister (Commercial) Canadian Embassy Via G.B. De Rossi 27 00161 Rome | MEXICO Commercial Counsellor Canadian Embassy Apartado Postal 5-364 Melchor Ocampo 463, 7th Floor Mexico 5, D.F. |
| Consul General and Senior Trade Commissioner Canadian Consulate General Via Vittor Pisani 19 20124 Milan | NETHERLANDS Commercial Counsellor Canadian Embassy Sophialaan 7 The Hague |
| IVORY COAST Commercial Secretary Canadian Embassy P.O. Box 21194 Le General Building Cor. Avenue du Commerce et Bottreau-Roussel Plateau Abidjan | NEW ZEALAND Commercial Counsellor Canadian High Commission P.O. Box 12-049 Wellington North ICI Building, 3rd Floor Molesworth Street Wellington |
| JAMAICA Commercial Secretary Canadian High Commission P.O. Box 1500 Tobago Road Corner Trafalgar Road and Knutsford Boulevard Kingston 10 | NIGERIA Commercial Secretary Canadian High Commission P.O. Box 851 Niger House 1/5 Odunlami Street Lagos |
| JAPAN Minister (Commercial) Embassy of Canada Akasaka Post Office Tokyo 107 | NORWAY Commercial Secretary Canadian Embassy Posttuttak Oslo 1 |
| KENYA Commercial Secretary Canadian High Commission | |

APPENDIX "B"—Continued**Country, Title and Address****PAKISTAN**

Commercial Secretary
Canadian High Commission
Hotel Shahrazed
Islamabad

PERU

Commercial Secretary
Canadian Embassy
Casilla 1212
Edificio El Pacifico
Corner Avenida Arequipa and
Plaza Washington
Lima

PHILIPPINES

Consul General and
Senior Trade Commissioner
Canadian Consulate General
Commercial Center
P.O. Box 971
Makati, Rizal

POLAND

Commercial Secretary
Canadian Embassy
Matejki 1/5
Srodmiescie
Warsaw

PORTUGAL

Commercial Counsellor
Canadian Embassy
Rua Rosa Araujo, 2-7º
Seventh Floor
Lisbon 2

PUERTO RICO

Consul and Trade Commissioner
Canadian Consulate
1606 Pan Am Building
Hato Rey 00917

SINGAPORE

Commercial Counsellor
Canadian High Commission
P.O. Box 845
International Building, 11th Floor
360 Orchard Road
Singapore 1

SOUTH AFRICA

Canadian Government
Trade Commissioner

Country, Title and Address

P.O. Box 61619 Marshalltown
78 Fox Street
Johannesburg
Canadian Government
Trade Commissioner
P.O. Box 683
African Life Centre, 13th Floor
St. George's Street
Cape Town

SPAIN

Commercial Counsellor
Canadian Embassy
Apartado 117
35, Nunez de Balboa
Madrid

SRI LANKA (formerly Ceylon)
Commercial Division
Canadian High Commission
P.O. Box 1006
6 Gregory's Road
Cinnamon Gardens
Colombo

SWEDEN

Commercial Secretary
Canadian Embassy
P.O. Box 16129
Tegelbacken 4
10323 Stockholm

SWITZERLAND

Commercial Counsellor
Canadian Embassy
Kirchenfeldstrasse 88
3000 Berne

THAILAND

Commercial Secretary and Consul
Canadian Embassy
P.O. Box 2090
Thai Farmers Bank Building, 7th Floor
142 Silom Road
Bangkok

TRINIDAD AND TOBAGO

Commercial Secretary
Canadian High Commission
P.O. Box 1246
Colonial Building
72 South Quay
Port of Spain

APPENDIX "B"—Continued

| Country, Title and Address | Country, Title and Address |
|---------------------------------------|---------------------------------------|
| TURKEY | Consul and Senior Trade Commissioner |
| Commercial Secretary | Canadian Consulate |
| Canadian Embassy | Illuminating Building |
| Vali Dr. Resit Caddesi 52 | 55 Public Square |
| Cankaya, Ankara | Cleveland, OH 44113 |
| UNION OF SOVIET SOCIALIST REPUBLICS | Consul and Trade Commissioner |
| Commercial Counsellor | Canadian Consulate |
| Canadian Embassy | 2100 Adolphus Tower |
| 23 Starokonyushenny Pereulok | 1412 Main Street |
| Moscow | Dallas, TX 75202 |
| UNITED NATIONS | Consul and Senior Trade Commissioner |
| Permanent Mission of Canada to the | Canadian Consulate |
| United Nations | 1920 First Federal Building |
| 866 United Nations Plaza, Suite 250 | 1001 Woodward Avenue |
| New York, N.Y. 10017 | Detroit, MI 48226 |
| UNITED STATES | Consul and Trade Commissioner |
| Counsellor (Economics) | Canadian Consulate General |
| Canadian Embassy | 510 West Sixth Street |
| 1746 Massachusetts Avenue, N.W. | Los Angeles, CA 90014 |
| Washington, DC 20036 | Consul and Trade Commissioner |
| Deputy Consul General (Commercial) | Canadian Consulate |
| Canadian Consulate General | 15 South Fifth Street |
| 680 Fifth Avenue | Minneapolis, MN 55402 |
| New York City, NY 10019 | Consul and Senior Trade Commissioner |
| Consul General and | Canadian Consulate |
| Trade Commissioner | 3 Parkway Bldg., Suite 1310 |
| Canadian Consulate General | Philadelphia, PA 19102 |
| 900 Coastal States Building | Consul and Trade Commissioner |
| 260 Peachtree Street | Commercial Division |
| Atlanta, GA 30303 | Canadian Consulate General |
| Consul and Senior Trade Commissioner | One Maritime Plaza |
| Canadian Consulate General | Golden Gateway Center |
| 500 Boylston Street | San Francisco, CA 94111 |
| Boston, MA 02116 | Consul General and Trade Commissioner |
| Consul and Trade Commissioner | Canadian Consulate General |
| Canadian Consulate | 412 Plaza 600 |
| 1400 Main Place | Sixth and Stewart |
| 396 Main Street | Seattle, WA 98101 |
| Buffalo, NY 14202 | VENEZUELA |
| Consul and Senior Trade Commissioner | Commercial Counsellor |
| Canadian Consulate General | Canadian Embassy |
| 310 South Michigan Avenue, Suite 2000 | Apartado 62302 |
| Chicago, IL 60604 | Avenida La Estancia No. 10 |
| | Ciudad Commercial Tamanaco |
| | Caracas 106 |

APPENDIX "B"—Continued**Country, Title and Address**

YUGOSLAVIA

Commercial Counsellor
Canadian Embassy
Proleterskikh Brigada 69
Belgrade

Country, Title and Address

ZAIRE, Republic of (formerly Congo)

Commercial Secretary
Canadian Embassy
P.O. Box 8341
Kinshasa

APPENDIX "C"**PROVINCIAL INDUSTRIAL DEVELOPMENT OFFICES**

| | | |
|-------------------------|---|---|
| NEWFOUNDLAND | Department of Economic Development Confederation Building St. John's | |
| NOVA SCOTIA | Department of Development 5151 George Street Halifax | { Agent General Province of Nova Scotia 20 Cockspur Street London S.W.1, England |
| PRINCE EDWARD ISLAND | Department of Industry and Commerce Charlottetown | |
| NEW BRUNSWICK | Department of Economic Growth Centennial Building Fredericton | { New Brunswick Development Office 3 Tilney Street London W1Y 6LD, England |
| QUEBEC | Department of Industry and Commerce Government Buildings Quebec City | { Maison du Québec Rue de la Loi 15 1040 Bruxelles, Belgium |
| | | Quebec House 12 Upper Grosvenor Street London W.1, England |
| | | Délégation Générale du Québec 66, rue Pergolèse Paris (16e), France |
| | | Quebec Government Office Königsallee 30 - Kö-Center 4 Düsseldorf, West Germany |
| | | Bureau du Québec Via Manzoni No. 16 20121 Milan, Italy |
| | | Quebec Government House 17 West 50th Street New York, NY 10020 U.S.A. |

APPENDIX "C"—Continued

Quebec Government Office
 Park Square Building
 31 St. James Avenue, Room 409
 Boston, MA 02116
 U.S.A.

Quebec Government Office
 72 Adams Boulevard West
 Chicago, IL 60603
 U.S.A.

Quebec Government Office
 1714 Adolphus Tower Building
 1412 Main Street
 Dallas, TX 75202
 U.S.A.

Quebec Government Office
 510 West 6th Street
 Los Angeles, CA 90014
 U.S.A.

ONTARIO

Ministry of Industry and
 Tourism
 900 Bay Street
 Toronto 182

Ministry of Industry and Tourism
 Province of Ontario
 Gigergasse 1
 Vienna 1030, Austria

Ministry of Industry and Tourism
 Province of Ontario
 28 rue de la Loi
 1040 Brussels, Belgium

Ministry of Industry and Tourism
 Province of Ontario
 Rua Convencao de Itu, 81
 6º A, Apto. 6
 01407 Sao Paulo, Brazil

Ministry of Industry and Tourism
 Province of Ontario
 Ontario House
 Charles II Street
 London SW1Y 4QS, England

Ministry of Industry and Tourism
 Province of Ontario
 Bockenheimer Landstr. 51/53
 6 Frankfurt, Germany

Ministry of Industry and Tourism
 Province of Ontario
 Via Senato 12
 20121 Milan, Italy

APPENDIX "C"—Continued

Ministry of Industry and Tourism
Province of Ontario
World Trade Center Building
Room 1219
4-1, Hamamatsu-cho
2-chome
Minato-ku
Tokyo 105, Japan

Ministry of Industry and Tourism
Province of Ontario
Strandvagen 7B
Stockholm, Sweden

Ministry of Industry and Tourism
Province of Ontario
Suite 1834
230 Peachtree Street, N.W.
Atlanta, GA 30303
U.S.A.

Ministry of Industry and Tourism
Province of Ontario
Suite 412
607 Boylston Street
Boston, MA 02116
U.S.A.

Ministry of Industry and Tourism
Province of Ontario
Suite 705
11 East Adams Street
Chicago, IL 60603
U.S.A.

Ministry of Industry and Tourism
Province of Ontario
Room 923, Fidelity Building
1940 East 6th Street
Cleveland, OH 44114
U.S.A.

Ministry of Industry and Tourism
Province of Ontario
Suite 1001
606 South Olive Street
Los Angeles, CA 90014
U.S.A.

Ministry of Industry and Tourism
Province of Ontario
Chamber of Commerce Building
Room 1256
15 South 5th Street
Minneapolis, MN 55402
U.S.A.

APPENDIX "C"—Continued

| | | |
|------------------|--|--|
| | | Ministry of Industry and Tourism Province of Ontario Suite 1080 1251 Avenue of the Americas New York, NY 10020 U.S.A. |
| MANITOBA | Department of Industry and Commerce 509 Norquay Building 401 York Avenue Winnipeg, R3C 0P8 | |
| SASKATCHEWAN | Department of Industry and Commerce Saskatchewan Power Building Regina | Agent General Saskatchewan House 28 Chester Street Belgrave Square London S.W.1, England |
| ALBERTA | Department of Industry and Commerce Centennial Building Edmonton | Agent General Province of Alberta 37 Hill Street Alberta House London W.1, England |
| | | Department of Industry and Commerce Province of Alberta 7th Floor Akasaka Tokyo Building 14-3, 2, Chome Nagata-cho, Chigoda-ku Tokyo 100, Japan |
| | | Department of Industry and Commerce Province of Alberta 703, 510 West Sixth Street Los Angeles, CA 90014 U.S.A. |
| BRITISH COLUMBIA | Department of Industrial Development, Trade and Commerce Parliament Buildings Victoria | British Columbia House 599 Market Street San Francisco, CA 94105 U.S.A. |
| | | British Columbia House 3303 Wilshire Boulevard Los Angeles, CA 90010 U.S.A. |
| | | British Columbia House 1-3 Regent Street London S.W. 1Y, 4NS England |

APPENDIX "D"**CANADIAN CHARTERED BANKS**

BANK OF MONTREAL
129 St. James Street West
Montreal, Quebec

THE BANK OF NOVA SCOTIA
44 King Street West
Toronto, Ontario

THE TORONTO-DOMINION BANK
55 King Street West
Toronto, Ontario

BANQUE PROVINCIALE DU CANADA
221 ouest, rue St-Jacques
Montréal, Québec

CANADIAN IMPERIAL BANK OF
COMMERCE
Commerce Court West
Toronto, Ontario

THE ROYAL BANK OF CANADA
1 Place Ville-Marie
Montreal, Quebec

BANQUE CANADIENNE NATIONALE
Place D'Armes
Montréal, Québec

THE MERCANTILE BANK OF CANADA
1015 Beaver Hall Hill
Montreal, Quebec

THE BANK OF BRITISH COLUMBIA
1725 Two Bentall Centre
Vancouver, British Columbia

UNITY BANK OF CANADA
Suite 1010
151 Sparks Street
Ottawa, Ontario

APPENDIX "E"**RAILWAY INDUSTRIAL DEVELOPMENT OFFICES****CANADIAN NATIONAL RAILWAYS**

General Manager
Department of Industrial Development
P.O. Box 8100
Montreal 101, Quebec

CANADIAN PACIFIC RAILWAY COMPANY

Manager
Industrial Development
Room 332, Windsor Station
Montreal 101, Quebec



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